

1040EZ 8-27-99				W M		
Use IDAHO label. Otherwise, please print or type.	Your first name and initial		Last name		Your Social Security Number	
	If a joint return, spouse's first name and initial		Last name		Spouse's Social Security Number	
	Address (number, street and apartment number)				▲ IMPORTANT! ▲ You must enter your SSN(s) above.	
	City, State and Zip Code					
IDAHO ELECTION CAMPAIGN FUND						
I want \$1 of my income tax to go to the Idaho Election Campaign Fund. (\$2 on joint return)						
1. Yourself 2. Spouse						
American Heritage 1. 2. Democratic 2. Libertarian 3. Natural Law 4. Reform 5. Republican 6. No Specific Party 7.						
Report your income	3. Total wages, salaries and tips. Attach Form(s) W-2.				3. [][] , [][][] . 00	
	4. Taxable interest income of \$400 or less. If the total is over \$400, you cannot use this form.				4. [][][] . 00	
	5. Unemployment compensation				5. [][] , [][][] . 00	
	6. Adjusted gross income. Add lines 3, 4 and 5.				6. [][] , [][][] . 00	
Note: You MUST check Yes or No	7. Can your parents (or someone else) claim you on their return? See back.				7. [][] , [][][] . 00	
	Yes. Do worksheet on back. No. If single, enter \$7,050. If married, enter \$12,850				7. [][] , [][][] . 00	
Figure your tax	8. Taxable income. Subtract line 7 from line 6. If line 7 is larger than line 6, enter zero.				8. [][] , [][][] . 00	
	9. Tax. Enter the tax from the Tax Tables. See instructions, page 25.				9. [][] , [][][] . 00	
	10. Sales/Use tax due. See back.				10. [][][] . 00	
	11. Permanent building fund. See back. Check if you are receiving Idaho public assistance payments.				11. [][][] . 00	
Attach W-2 form(s) here	12. Write the amount you wish to donate in the appropriate box and enter the total of your donations on line 12. See back.				12. [][][] , [][][][] . 00	
	Nongame Wildlife Conservation Fund Children's Trust Fund Child Abuse Prevention				12. [][][] , [][][][] . 00	
Figure your credits	13. Tax and donations. Add lines 9, 10, 11 and 12.				13. [][] , [][][] . 00	
	14. Grocery credit. If single and line 6 is \$7,050 or more, enter \$15. If married and line 6 is \$12,700 or more, enter \$30.				14. [][] . 00	
	15. Idaho income tax withheld. Attach Form(s) W-2.				15. [][] , [][][] . 00	
	16. Add lines 14 and 15.				16. [][] , [][][] . 00	
Tax Due or Refund	17. TAX DUE. If line 13 is more than line 16, subtract line 16 from line 13.				17. [][] , [][][] . 00	
	18. Penalty Interest from due date Enter total.				18. [][] , [][][] . 00	
	19. Total Due. Add lines 17 and 18. Make check or money order payable to the Idaho State Tax Commission.				19. [][] , [][][] . 00	
	20. REFUND. If line 16 is more than line 13, subtract line 13 from line 16.				20. [][] , [][][] . 00	
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.						
Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it. (See instructions, page 3)						
Sign Here	Your signature		Date		Paid preparer's signature	
	Spouse's signature (if a joint return, BOTH MUST SIGN)		Daytime phone		Preparer's EIN, SSN, or PTIN	

Instructions for Idaho Form 40EZ

TC40EZ91-2
8-27-99

Use this form only if you (and your spouse, if married) meet ALL of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 8 is under \$50,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$400 or less.

Do not use this form if you and your spouse are married filing separate returns.

Instructions are for lines not fully explained on the front of the form.

1. Idaho Election Campaign Fund: See instructions, page 5.

7. If you answered "yes," complete this worksheet:

- | | | |
|---|---|-----------|
| A. Add \$250 to the amount from line 3 on the front. Enter total here. | A | _____ |
| B. Minimum standard deduction | B | _____ 700 |
| C. Enter the larger of line A or line B here. | C | _____ |
| D. Enter \$4,300, if single; or enter \$7,350 if married filing jointly. | D | _____ |
| E. Enter the smaller of line C or line D here | E | _____ |
| F. Exemption amount | F | _____ |
| <ul style="list-style-type: none">• If single, enter 0.• If married and both you and your spouse can be claimed as dependents, enter 0.• If married and only one of you can be claimed as a dependent, enter \$2,750. | | |
| G. Add lines E and F. Enter the total here and on line 7 on the front. | G | _____ |

If you answered "No" on line 7 because no one can claim you (or your spouse, if married) as a dependent, enter on line 7 the amount shown below that applies to you.

- Single, enter \$7,050. This is the total of your standard deduction (\$4,300) and personal exemption (\$2,750).
- Married filing jointly, enter \$12,850. This is the total of your standard deduction (\$7,350), exemption for yourself (\$2,750), and exemption for your spouse (\$2,750). The standard deduction includes the Idaho additional deduction of \$150.

10. If you made any purchases during the year and sales tax was not charged, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount spent on such purchases by 5% (.05).

11. Generally, you must pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return. See instructions, page 1.

If you are not required to pay the permanent building fund tax, or if you were receiving public assistance payments as of December 31, 1999, draw a line through the 10-00 and check the box, if applicable.

12. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on page 10 of the instructions.

14. If line 6 is \$7,050 (\$12,700 if married filing jointly) or more and no one else can claim you on their return, you are entitled to a \$15 (\$30 if married filing jointly) grocery credit. If someone else claims the grocery credit for you on their return, you are not entitled to the grocery credit.

18. Penalty: If you file your return late or the tax due is not paid, a penalty will apply to the unpaid tax for each month (or fraction of a month) it remains unpaid beyond the due date, up to a maximum of 25%. The minimum penalty is \$10. Interest: Interest applies on delinquent tax at the rate of 8% per year (rate effective 1/1/2000 - 12/31/2000) from the original due date until paid.